

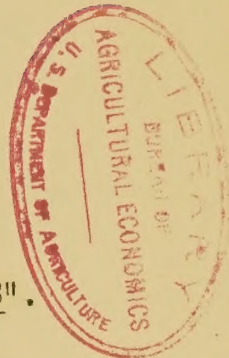
UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

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SOUTHERN DIVISION

STATE OFFICE PROCEDURE FOR EXAMINING LABORERS' CLAIMS
FOR PAYMENT OF WAGES, 1937 MAINLAND SUGARCANE PROGRAM

APPLICABLE ONLY IN STATES OF FLORIDA AND LOUISIANA



PART I - GENERAL INSTRUCTIONS

A. FORMS SB-116 AND SB-116a, "LABORER'S CLAIM FOR PAYMENT OF WAGES".

1. Claims by laborers for amounts due as unpaid wages, withheld pursuant to the provisions of paragraph 8, sub-section F, Section III, of SRP-37, Part VI, (page 6) will be made on Forms SB-116 and SB-116a, "Laborer's Claim For Payment Of Wages".
2. Wherever the word "beet" appeared on Forms SB-116 and SB-116a, such word will have been deleted and the word "cane" inserted in lieu thereof.
3. Form SB-116 will be received in duplicate from the county office and may be accompanied by additional certifications. The original shall be on Form SB-116 and the duplicate on Form SB-116a. Any accompanying papers should be securely fastened to the original Form SB-116. If it is deemed advisable, copies of any accompanying papers may be prepared and attached to Form SB-116a.
4. In examining Form SB-116, the original and copy must be examined to determine that they are in agreement, except that:
 - (a) Properly initialed corrections which appear on the original but not on the copy shall be entered on the copy and such correction initialed by the clerk making the correction.
 - (b) The name of any person whose signature appears on the original but not on the copy shall be typed or printed in the space provided on the copy and initialed by the clerk making such change.
 - (c) Dates entered in Sections I and II of the original but not on the copy shall be entered on the copy and initialed as indicated in sub-paragraph (a) of this paragraph 4.
5. Any correction in the amount claimed by the laborer in the first line of Section I of Form SB-116 must have been initialed by the laborer and by the producer or producers who have signed in Section II.

A correction in any other entry on Form SB-116 must have been initialed by a member of the County Agricultural Conservation Committee, hereinafter referred to as "county committee".

PART II - EXAMINATION OF FORM SB-116, "LABORER'S CLAIM FOR PAYMENT OF WAGES".

A. COMPARISON WITH RELATED FORM SC-1, "APPLICATION FOR PAYMENT, 1937 MAINLAND SUGAR PROGRAM".

1. When a Form SB-116 is received in the State Office from the County Office, it shall be routed to the Clearance Unit. The State Office copy of the related Form SC-1, "Application For Payment", shall be withdrawn from the files. The State and County code and serial number of such application should appear in Section II of Form SB-116. If such numbers do not appear in Section II, but are ascertainable, they shall be entered therein and such entries initialed by the clerk making the entry.

B. IDENTIFICATION OF RELATED APPLICATION.

1. Form SB-116 shall be examined to determine that the State and County code and serial number and the name of the claimant (laborer) have been entered in the spaces provided in the upper right corner of the form. The serial number shall be followed by the letter a, b, or c, etc., depending upon the number of claims previously submitted with respect to the same farming unit, e.g., if two Forms SB-116 bearing serial numbers 428a and 428b were previously received, the next Form SB-116 with respect to the same farming unit should be numbered 428c. Copies of previous Forms SB-116 shall have been attached to the State Office copy of the application. (See Part IV, Section B, hereof)

C. STATEMENT OF CLAIM.

1. It shall be determined that the amount entered in the space provided in the first line of Section I does not exceed the amount(s) shown in Column (4), Section IV, of the related Form SC-1 opposite the claimant's (laborer's) name. (If the claim is in excess of the amount withheld for the payment thereof, and if the county committee has certified in Section III of Form SB-116 that the amount claimed is correct, an adjustment application will have been prepared, showing the correct amounts of unpaid wages of laborers.^{1/})

2. If the amount claimed is less than the amount shown in column (4), Section IV, of the related Form SC-1, opposite the laborer's name, only the amount claimed shall be scheduled and vouchered for payment.

3. If the amount claimed is in excess of the amount withheld for the claimant (laborer) under the original application and the county committee has certified that the amount claimed is correct (and has submitted an adjustment application) only such amount as was withheld under the original application, plus any amount refunded by any overpaid producer or laborer, may be scheduled and vouchered for payment.

^{1/} See Part V, Section B, hereof.

4. The remaining amount may be paid on the basis of the original claim at such time as a refund of the overpaid amount is obtained. Schedules and vouchers prepared in accordance with the provisions of this paragraph 4 should be accompanied by a copy of Form SB-116 and a memorandum wherein the administrative voucher number and the disbursing office voucher number under which the original Form SB-116 was paid is set forth.

5. Determine that the laborer has signed in the space provided therefor and that the date of such signature has been entered immediately to the left thereof. If the laborer signs by mark, his signature must be witnessed by a person other than a producer on the farming unit. The signature of the laborer must be in the same form as the typed or printed name of such laborer as it appears in the upper right corner of the Form SB-116, except that differences as set forth in paragraph 5, subsection B, section IV of SRP-38, Part I, (Page 11) are acceptable.

6. Determine that the address of the laborer appears in the space provided therefor.

D. CERTIFICATION OF PRODUCER.

1. The signature of the producer(s) on the farming unit from whose payment(s) an amount for accrued unpaid wages of the claimant (laborer) was withheld must appear in Section II, unless such producer is deceased, has moved from the community and cannot be located, or refuses to sign. If any of the foregoing circumstances exist, the signature of another producer, if any, on the farming unit must appear in Section II. If the county committee is unable to obtain the signature of at least one producer on the farming unit on Form SB-116, such form shall be suspended and referred to the Director of the Southern Division, hereinafter referred to as "Director", for consideration. ^{2/}

2. If, for any of the reasons set forth in paragraph 1 above there appears on Form SB-116 the signature of a producer other than the producer from whose payment the amount of the unpaid wages of the claimant was withheld, there must appear in Section III or on an attached sheet a complete explanation relative to the status of the producer or producers who have signed in Section II. There should also appear an explanation of the reason for the absence of the signature of the producer from whose payment the amount of the unpaid wages of the claimant (laborer) was withheld.

3. A date must appear opposite each signature in Section II and any signature by mark must be witnessed by some person other than the claimant (laborer).

4. A member of the county committee must have signed in the space provided therefor in Section III.

^{2/} An examination of Section V of the related application will show the names of the producers from whose payments deductions were made by reason of accrued unpaid wages due laborers.

PART III - CASES INVOLVING DECEASED OR INCOMPETENT LABORERS

A. WHERE LABORER HAS DIED OR BEEN DECLARED INCOMPETENT PRIOR TO FILING CLAIM.

1. If a laborer, whose name or address was unknown at the time the related application was prepared, dies before signing Form SB-116, such form may be submitted by the representative of the estate of the decedent and accompanied by Standard Form No. 1055. In such cases an explanation of the circumstances of the case must appear in Section III of Form SB-116.

2. The accompanying Standard Form No. 1055 shall be carefully examined to determine:

(a) That the form has been prepared in the same manner as required in connection with the Agricultural Conservation Program, (See Part XI, Section A, of SRC-102, as amended) except that paragraph 3 thereof must have been executed and paragraph 4 and items (b), (c), (d), and (e) under paragraph 6 need not have been executed.

(b) No claim by a creditor of the decedent shall be recognized in any event.^{3/}

3. If a laborer has been declared incompetent prior to executing Form SB-116, such form may have been submitted by the guardian or committee of the estate of the incompetent laborer, and accompanied by Standard Form No. 1055. Such cases shall be handled in the same manner as provided in paragraphs 1 and 2 of this Section A.

4. Payments in cases arising under paragraphs 1, 2, and 3 above shall be vouchered and scheduled on Forms S-3, "Schedule of Disbursements (Sugar Payments)", and S-4, "Public Voucher For Laborer's Wage Payment - 1937 Sugar Program", in the same manner as payments to laborers who sign Form SB-116 are vouchered and scheduled. (See Part IV hereof).

B. WHERE LABORER HAS DIED OR BEEN DECLARED INCOMPETENT SUBSEQUENT TO FILING CLAIM ON FORM SB-116.

1. If a laborer dies or is declared incompetent after signing Form SB-116, but before cashing the check issued thereunder, claim for the proceeds of such check may be made by the representative of the estate or by the heirs of the decedent, or by the guardian or committee of the estate of the incompetent, as the case may be.

2. Such claim shall be handled in the same manner as similar claims are handled under the Agricultural Conservation Program (See Part XI of SRC-102, as amended), except that they will be scheduled and vouchered on Forms S-1, "Public Voucher For 1937 Sugar Payments - Continuation Sheet", S-2, "Public Voucher For 1937 Sugar Payments", and S-3, "Schedule Of Disbursements, (Sugar Payments)", and with the further exception that claims of creditors shall not be considered.^{3/}

^{3/} The Sugar Act of 1937 provides that payment of amounts due deceased applicants shall be made to the personal representatives of heirs of such decedents.

3. Forms S-1 prepared pursuant to this paragraph B, shall be prepared in sextuple (original and five copies) as follows:

(a) Enter the names of the State and County in the spaces provided.

(b) Enter the Administrative Voucher Number after the words "Administrative No." The administrative voucher number shall be the same as the administrative voucher number under which the payment was made on the related Form SC-1, followed by the letter "C".

(c) Enter the sheet number in the space below the administrative number.

(d) Enter in column (a) the application serial number.

(e) Enter in column (b) the name and address of the payee.

(f) Enter in column (c) the amount to which the estate of the deceased or incompetent laborer is entitled.

(g) Make no entry in column (d).

(h) Enter the total of column (c) in the space indicated.

4. Forms S-2 prepared pursuant to this paragraph B shall be prepared in quadruplicate (original and three copies) as follows:

(a) The space for the "D. O. Voucher No." shall be left blank.

(b) Enter the administrative number from Form S-1.

(c) In the space above the title of the Form S-2 enter the words "Deceased Laborer" or "Incompetent laborer", whichever is applicable.

(d) Enter after the word "Appropriation" the symbol and title of the appropriation to which the proceeds of the canceled check were credited, i.e., the appropriation against which the original check was drawn.

(e) Enter the name of the State after the word "Office".

(f) Enter the name of the town in which the State Office is located after the words "Prepared at".

(g) Enter the name of the first payee listed on Form S-1, followed by the abbreviation "et al" if there is more than one payee, on the line immediately below the words "Persons named on attached continuation sheet (payees)."

(h) Enter data in the certification as follows:

(1) Enter on the first line the number of the first and last pages of Forms S-1 for the lot.

(2) Enter the gross payment which is the amount to which the claimant is entitled.

(3) Make no entry on the line for deductions for county association expenses.

(4) Make no entry on the lines for deductions for accrued unpaid wages of laborers.

(i) The original Form S-2 must be signed by a duly authorized administrative certifying officer.

(j) The title of the person signing, together with the date of the signing, must be set forth in the spaces provided below the signature.

(k) Copies of Form S-2 should bear the typed name or facsimile stamped signature of the certifying officer.

5. Forms S-3 prepared pursuant to this paragraph B shall be prepared in septuple, (original and six copies) as follows:

(a) Make no entry in the space marked "Date Paid".

(b) Enter the name of the State Office in the space marked "Bureau or Office".

(c) Enter in the space marked "Station" the names of the City and State in which the Regional Disbursing Office is located.

(d) Enter in the space marked "Period" the month and year during which the voucher will be taken up by the Disbursing Office.

(e) Enter in the space marked "Symbol Number" the number furnished by the Regional Disbursing Office for Sugar Payments.

(f) Enter the Bureau Schedule number which shall be the next unassigned number in the series adopted July 1, 1938, for regular applications. See paragraph 6, subsection C, Section VI, of SRP-37, Part VI (page 15).

(g) Enter after the word "Date" the current date, which should coincide with the date shown on the related Form(s) S-2.

(h) Enter after the words "Appropriation or fund" the symbol only of the appropriation shown on the related Form(s) S-2.

(i) Make no entries in columns (a) or (b).

(j) Enter in column (c) the administrative number from each Form S-2.

(k) Enter in column (d) the name of the first payee listed on each Form S-2 followed by the abbreviation "et al" if there is more than one payee.

(l) Make no entries in columns (e) or (f).

(m) Enter in column (g) the amount shown as gross payment in the certification on Form S-2.

(n) Obtain and enter the total of column (g).

(o) The original of Form S-3 must be signed by a duly authorized administrative certifying officer.

(p) The title of the certifying officer shall be inserted in the space provided.

(q) Copies of Form S-3 must bear the typed name or the stamped facsimile signature of the certifying officer.

(r) The third copy of Form S-3 shall be stamped "Forward to Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C."

(s) The General Accounting Preaudit Office, hereinafter referred to as "Preaudit Office" will receipt for all supporting forms by initialing and returning a copy of Form S-3. This initialed copy shall be routed to the State

Accountant. If the Preaudit Office is located in another city, an additional copy of Form S-3 shall be prepared and transmitted to the State Accountant at the time the schedules and vouchers are forwarded to the Preaudit Office.

6. The distribution of Forms ACP-41C, ACP-42, and ACP-22, prepared pursuant to the provisions of SRC-102, as amended, shall be applicable to Forms S-1, S-2, and S-3, respectively.

PART IV - PREPARATION AND DISTRIBUTION OF SCHEDULE AND
VOUCHER FORMS FOR PAYMENT OF LABORERS' CLAIMS

A. FORM S-4, "PUBLIC VOUCHER FOR LABORER'S WAGE PAYMENT - 1937
SUGAR PROGRAM".

1. Form S-4 shall be prepared in septuple, the original on Form S-4 (white) and six copies on Form S-4a (yellow). Each approved Form SB-116 shall be vouchered on a separate Form S-4. Forms S-4 shall be prepared as follows:

(a) Enter in the space provided in the upper right corner the administrative number. The administrative number shall be the same as the administrative number of the voucher on which the original application was included, except that it shall be followed by a dash and another number, such latter number to be assigned beginning with one and continuing thereafter in numerical sequence for all Forms S-4 prepared with respect to Forms SB-116 relating to Forms SC-1 covered by one Form S-2, "Public Voucher for 1937 Sugar Payments".

(1) For example, the first Form S-4 prepared with respect to an application included on a voucher bearing administrative No. 24-7 will be assigned number 24-7-1; the second Form S-4 prepared with respect to an application included on the voucher will be numbered 24-7-2; etc.

(b) Enter after the word "Appropriation" the symbol and title of the appropriation against which payment under the related application was drawn.

(c) Enter after the word "Office" the name of the State where Form S-4 is prepared, followed by the words "Agricultural Adjustment Administration".

(d) Enter after the words "Prepared At" the name of the city and State in which the State Office is located.

(e) Enter after the word "Payee" the name of the claimant (laborer) shown on Form SB-116.

(f) Enter after the word "Address" the address shown beneath the signature of the laborer in Section I of Form SB-116.

(g) Enter after the word "Amount" the amount to which the laborer is entitled. Such amount shall be determined on the basis of the amount claimed and the amount withheld for such laborer under the application, taking into consideration any certification by the county committee in Section III of Form SB-116.

(h) Enter in the spaces provided in the certification, the Disbursing Office Voucher number and the administrative number of the Form S-2 and the schedule number of the Form S-3 on which the related application was scheduled.

(i) When an amount is certified for payment to a laborer, the serial number of the Form SB-116, whereby claim was made by such laborer, should be entered in column (3), Section IV of the State Office copy of the related application.

B. FORM S-3, "SCHEDULE OF DISBURSEMENTS, (SUGAR PAYMENTS)."

1. Form S-3 shall be prepared in septuple, (original and six copies) in the same manner as outlined in Subsection C, Section VI, of SRP-37, Part VI, (page 14) except that:

(a) No entry need be made in column (e).

(b) There shall be entered in column (f), in parentheses, and preceded by a minus sign (within the parentheses) the amount certified for payment on the related Form S-4.

(c) There shall be entered in column (g) the amount certified for payment on the related Form S-4.

(1) Example: If Form SB-116 is approved in the amount of \$6.40, enter "(- \$6.40)" in column (f), and "\$6.40" in column (g).

(d) The third copy shall be stamped "Forward to Records and Accounts Section, A.A.A., Washington, D. C."

(e) The copy of Form SB-116 shall be attached to the State Office file copy of Form SC-1.

2. The distribution of forms outlined in Section IV of Supplement (a) to SRP-37, Part I, Revised, (page 9) should be followed. References to Forms ACP-41C and ACP-42 shall be construed as referring to Form S-4 and references to Form ACP-22 shall be construed as referring to Form S-3.

3. One copy of Form S-3 and S-4 shall be retained in the files of the Clearance Unit.

PART V - SUPPLEMENTAL AND ADJUSTMENT APPLICATIONS

A. SUPPLEMENTAL APPLICATIONS.

1. A supplemental application may be made by one or more producers who failed to sign the original application. The same serial number must have been assigned to a supplemental application that was assigned to the related original application, except that it must be followed by the notation "Sup."

2. When a supplemental application is received, it shall be compared with the State Office copy of the original application covering the same farming unit, to determine that all of the basic data thereon are identical with the corresponding data on the original application. If the supplemental application appears to be regular in every respect, it shall be vouchered and scheduled for payment in the same manner as regular applications and vouchered and scheduled on Forms S-1, S-2, and S-3. The State Office copy of a supplemental application shall be securely fastened to the State Office copy of the related original application.

B. ADJUSTMENT APPLICATIONS.

1. The same serial number must have been assigned to an adjustment application as that assigned to the original application covering the farming unit, except that such serial number must be followed by the notation "Adj."

2. When an adjustment application is received, it shall be compared with the original application covering the same farming unit and the statement of claim accompanying the adjustment application shall be examined to determine that any difference between the original and adjustment application is fully explained therein.

3. Since there is insufficient space to show the amount of the adjustment in payment on the adjustment application, a memorandum showing the correct amounts of payments and the correct amounts of administrative expense deductions and the adjustments in such amounts should be addressed to the Chief of Party of the General Accounting Preaudit Office (hereinafter referred to as Preaudit Office) over the signature of the certifying officer. The following example should be used as a guide in the preparation of such memoranda:

	Original	Adjustment	Difference
Gross Payment	\$375.00	\$406.00	\$31.00
Administrative Expense Deduction	1.65	1.84	.19
Net Payment	\$373.35	\$404.16	\$30.81

John Doe	\$23.11
Richard Doe	7.70
Total	\$30.81

4. If a check issued under an application is in excess of the amount due the payee, and if such check is returned and canceled, an adjustment must be made in the amount of the administrative expenses previously deducted, unless the entire amount of the check or refund is to be encumbered as an additional amount withheld for payment of accrued, unpaid wages to laborers whose names are unknown. The adjustment must be shown on Form ACP-28 in the manner outlined in paragraph 5, Section B, Part II, of SRC-102, as amended. When an adjustment application is approved, the correct amount of the administrative expense shall be shown on the S-2 upon which the adjustment payment is certified. Similarly, the adjustment to be made in the administrative expense deduction shall be shown on Form ACP-28 when such form is prepared in connection with a refund.

5. In cases where an amount for payment of wages to laborers was withheld under an application, and where an adjustment application is submitted showing that an excessive amount has been withheld, and there is no change in data on the adjustment application other than changes in Section IV, the following procedure is applicable:

(a) If, under the original application, an amount in excess of the amount due laborers was withheld, there shall be entered on Form S-2 an administrative expense deduction of zero, a net payment equal to the difference between the original net payment and the correct amount of the net payment shown on the adjustment application, and an amount withheld (preceded by a minus sign) equal to the amount by which the original withheld amount exceeds the correct amount to be withheld.

(1) The following example illustrates the method to be followed in obtaining the amounts to be entered on S-2:

	Under Original Application	Under Adjustment Application	Entries on Form S-2
Gross Payment	\$100.00	\$100.00	\$ 0.00
Administrative Expense			
Deduction	1.00	1.00	0.00
Net Payment	89.00	94.00	5.00
Amount Withheld	10.00	5.00	- 5.00

6. If under the original application, an amount less than the amount due laborers was withheld, and if the check drawn payable to the order of the producer was returned and canceled, there shall be entered on Form S-2 the amounts shown on the adjustment application as the correct amounts of gross payment, administrative expense deduction, net

payment and amount withheld. (The Form ACP-28 prepared with respect to the returned check should show the adjustment in the administrative expense deduction and in the amount withheld for accrued, unpaid wages).

7. If, under the original application, an amount less than the amount due laborers was withheld, and if the producer has refunded the amount by which the original check drawn in favor of such producer exceeds the amount to which he is entitled, it will not be necessary to prepare Forms S-1, S-2, and S-3, since no payment is to be certified to any producer. However, the adjustment to be made in the amount withheld shall be shown on Form ACP-28 which is prepared as a receipt for the refund received. Form ACP-28 should also show that no adjustment need be made in the administrative expense deduction.

(a) If Form SB-116, "Laborer's Claim For Payment Of Wages", is submitted by a laborer or laborers under circumstances outlined in this paragraph 7, an accomplished copy of Standard Form No. 1044, upon which the producers refund was scheduled for collection shall be submitted to the Preaudit Office to show that an amount in addition to the amount shown on the original S-2, has been made available for claim by laborers under the application.

PART VI - UNDELIVERED, LOST, FORGED, AND RETURNED TREASURY CHECKS.

A. APPLICABILITY OF PROVISIONS OF SRC-102, AS AMENDED.

1. The procedure outlined in Part VI of SRC-102, as amended, with respect to undelivered, lost, and returned Treasury checks, and administrative reports to the Treasurer of the United States, and to the Claims Division, General Accounting Office, are applicable except that wherever reference is made to an appropriation, the appropriation symbol and title against which payments under the related sugar applications were drawn shall be used in lieu of the Agricultural Conservation appropriation.

PART VII - REFUNDS OF SUGAR PAYMENTS.

A. APPLICABILITY OF SRC-102, AS AMENDED.

1. The procedure outlined in Part III of SRC-102, as amended, is applicable to refunds of sugar payments, except that:

(a) Enter "Sugarcane" in a conspicuous manner on all forms used.

(b) The appropriation shall be the appropriation against which the payment was drawn.

PART VIII - DECEASED AND INCOMPETENT PAYEES

A. APPLICABILITY OF PROVISIONS OF SRC-102, AS AMENDED.

1. All cases arising under the 1937 Mainland Sugarcane Program involving deceased or incompetent payees shall be handled in accordance with Part XI of SRC-102, as amended, except that Standard Form No. 1055 need not include a showing that the funeral expenses of the decedent have been paid. The Sugar Act of 1937 provides that such payments shall accrue to the personal representative or heirs of the decedent.

PART IX - PROCEDURE RELATIVE TO COMPLETION OF SECTION V
OF FORM SC-1 IN CASES WHERE THE AMOUNT OF UNPAID
WAGES OF LABORERS OWED BY ANY PRODUCER EXCEEDS
THE NET PAYMENT OF THAT PRODUCER.

A. PREPARATION OF IMPROVISED WORKSHEET.

1. If the amount of the accrued, unpaid wages of laborers owed by any producer, shown in column (4), Section IV, of Form SC-1, is in excess of the net payment to which such producer is entitled, as shown in column (6), Section V, of Form SC-1, prepare an improvised work sheet similar to that shown on the last page of this SRC-108. Such improvised work sheet shall be prepared as follows:

(a) Enter in column (1) the name of each producer as shown in column (1), Section V, of Form SC-1.

(b) Enter in column (2) the net authorized payment of each producer as shown in column (6), Section V, of Form SC-1.

(c) Enter in column (3) the total amount of unpaid wages owed by each producer, as shown in column (4), Section IV, of Form SC-1.

(d) Enter on each line in column (4) the amount, if any, by which the amount in column (2) exceeds the amount in column (3) on that line.

(e) Enter on each line in column (5) the amount, if any, by which the amount in column (3) exceeds the amount in column (2) on that line.

(f) Obtain and enter the totals of columns (4) and (5).

(g) If the total of column (4) exceeds the total of column (5),

(1) enter in column (7) on each line the amount from that line in column (3).

(2) enter in the heading of column (8) the percentage, expressed to the nearest hundredth of one percent, determined by dividing the total of column (4) into the amount by which the total of column (4) exceeds the total of column (5).

(3) multiply the amount on each line in column (4) by the percentage factor appearing in the heading of column (8) and enter in column (8) on the respective line the result thus obtained.

(h) If the total of column (5) exceeds the total of column (4)

(1) enter in the heading of column (6) the percentage, expressed to the nearest hundredth of one percent determined by dividing the total of column (5) into the amount by which the total of column (5) exceeds the total of column (4).

(2) multiply the amount on each line in column (5) by the percentage factor appearing in the heading of column (6) and enter in column (6) on the respective line the result thus obtained.

(3) enter in column (7) on each line the amount by which the amount on that line in column (3) exceeds the amount on that line in column (6).

2. Enter in columns (7) and (8), Section V, of Form SC-1 the amounts from columns (7) and (8), respectively, of the improvised work sheet.

B. ADJUSTMENT OF AMOUNTS IN COLUMN (4), SECTION IV, OF FORM SC-1.

1. In cases where the total of column (4), Section IV, of Form SC-1 exceeds the total of column (6), Section V, of Form SC-1,

(a) For each producer, opposite whose name the amount in column (3) of the improvised work sheet exceeds the amount on the same line in column (7) of the improvised work sheet, obtain a percentage figure, expressed to the nearest hundredth of one percent, by

dividing the amount in column (3) opposite the producer's name into the amount appearing in column (7) of the improvised work sheet opposite such producer's name.

(b) Encircle each amount in column (4), Section IV, of Form SC-1, opposite such producer's name and multiply the encircled amount by the percentage factor obtained in accordance with paragraph (a) above and enter the result on the same line above and to the right of the encircled entry in column (4), Section IV, of Form SC-1.

2. The total of the unencircled entries in column (4), Section IV, of Form SC-1 must equal the total of column (7), Section V of Form SC-1, except for differences resulting from rounding of fractions.

